

1959

Palmyra Maine. Annual Report 1958-1959

Palmyra (Me.)

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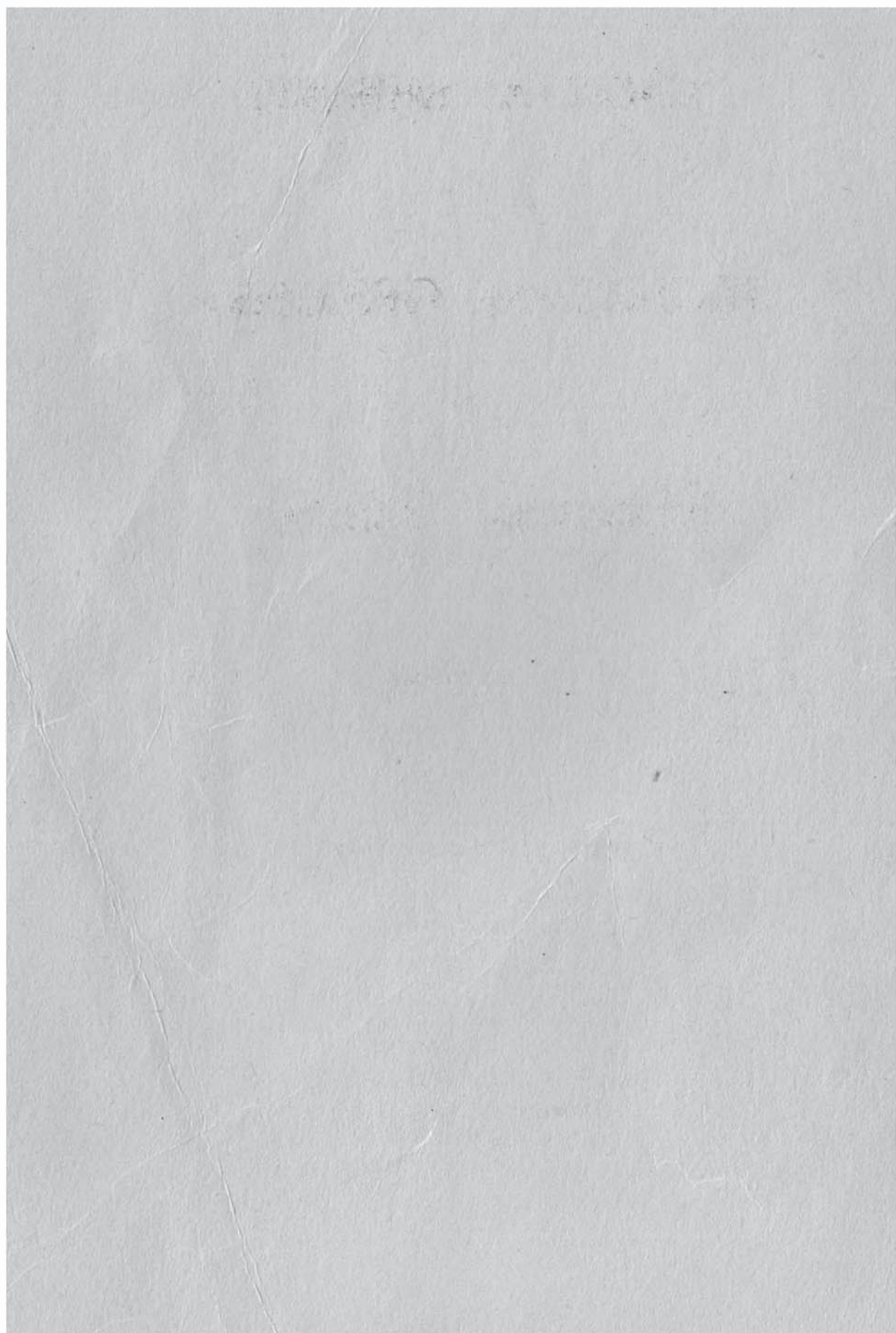
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PALMYRA MAINE

ANNUAL REPORT

1958 - 1959



ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE TOWN OF
Palmyra, Maine
FOR THE FISCAL
Year of 1958-1959

Press of
Pittsfield Advertiser
1959

All taxpayers should read the following requirements and comply with them:

Section 35 Chapter 81, Revised Statutes of Maine, 1944. "Before making any assessments the assessors shall give seasonable notice in writing to the inhabitants by posting notifications in some public place in the town, or shall notify them, in such other ways as the town directs, to make and bring in to them true and perfect lists of their polls and their estates real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April of the same year. If any resident owner after such notice, or any non-resident owner after being reasonably requested thereto by the assessors, does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayers."

NOTICE

Old Fashioned Baked Bean Dinner Will Be Served At The Grange Hall By The Grange, Price 50c.

Red Cross Drive Will Start Town Meeting Day, March 14.

Town Warrant

SOMERSET, ss

STATE OF MAINE

To Maurice S. Wilder, a constable in the town of Palmyra, in the County of Somerset, Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town of Palmyra, qualified by law to vote in town affairs, to assemble in the Town Hall in said town on Saturday, the fourteenth day of March A. D., 1959 at ten o'clock in the forenoon to act on the following articles, to wit:

- Art. 1. To Choose a Moderator to preside at said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To examine and act on the reports of the town officers.
- Art. 4. To choose three Selectmen, three Assessors, three Overseers of the Poor, and fix compensation for same.
- Art. 5. To choose a Town Treasurer and fix compensation for same.
- Art. 6. To choose a Tax Collector, a Constable, and act on anything relating thereto.
- Art. 7. To see if the town will have the Town Clerk collect the excise taxes for the ensuing year, and fix compensation for same.
- Art. 8. To choose a Road Commissioner, or act on anything relating thereto.
- Art. 9. To choose one or more members of the School Board and fix the annual compensation for all members of said board.
- Art. 10. To choose a Fire Warden, and fix compensation for same.

- Art. 11. To see if the town will vote to elect a Budget Committee and act on anything relating thereto.
- Art. 12. To choose one or more members of the School District Committee.
- Art. 13. To choose all other necessary town officers for the ensuing year.
- Art. 14. To see if the inhabitants of the town will vote to give a discount on taxes paid on or before July 1st, 1959 and act on anything relating thereto.
- Art. 15. To see if the inhabitants of the town will vote to charge interest on all unpaid taxes after such date as the town shall determine, or act on anything relating thereto.
- Art. 16. To see if the inhabitants of the town will vote to authorize the Selectmen to procure loan or loans in anticipation of taxes, for the purpose of paying the indebtedness of the town, such loan or loans to be paid during the current municipal year, out of money raised during the current year by taxes.
- Art. 17. To see what action the town will take in regard to care of cemeteries (Perpetual and Non-Perpetual) and act on anything relating thereto.
- Art. 18. To see if the inhabitants of the town will vote to raise and appropriate such sums of money as may be necessary to pay for the following, and act on anything relating thereto:

TOWN CHARGES

SUPPORT OF POOR

AID TO DEPENDENT CHILDREN

REPAIR OF ROADS AND BRIDGES

WINTER ROADS

OUTSTANDING NOTES AND INTEREST

Art. 19. To see what sum of money the town will vote to raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 44, 49 and 50, Chapter 23, R. S. of 1954 as amended.

Art. 20. To see what sums of money the town will vote to raise and appropriate for the following school purposes:

SUPPORT OF COMMON SCHOOLS

HIGH SCHOOL TUITION

SCHOOL REPAIRS AND INSURANCE

Art. 21. To see what sum of money the town will authorize the Selectmen to hire, to be used as matching funds, in the event Special State Aid Funds are made available to the town for the construction of State Aid No. 8, and to act on anything relating thereto.

Art. 22. To see if the inhabitants of the town will vote to instruct the Selectmen to dispose of any real estate acquired through tax liens, either at private or public sales, and to issue deeds in the name of the inhabitants of the town for same.

Art. 23. To see what sum of money the town will vote to raise and appropriate for the Maintenance of Civil Defense and Public Safety.

Art. 24. To see if the town will vote to raise and appropriate the sum of \$400.00 to finish widening and improve the Lanpher Road, or act on anything relating thereto.

Art. 25. To see what action the town will take in regard to selling the grader, and buying a new truck and plow, or letting the plowing out to contract, or act on anything relating thereto.

Art. 26. To see if the town will authorize the School Committee to pay \$60.00 per pupil over the legal rate of tuition, payable to the Hartland Academy.

- Art. 27. To see if the town will vote to raise and appropriate the sum of \$25.00 toward the support of the activities of the Somerset Conservation District.
- Art. 28. To see if the town will vote to raise and appropriate a sum of money to paint the interior of the Town House.
- Art. 29. To see if the town will vote to raise and appropriate the sum of fifty dollars (\$50.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 91, Section 108, of the Revised Statutes of 1954.
- Art. 30. To see if the town will vote to raise and appropriate the sum of four hundred dollars (\$400.00) to cooperate with the Maine Forest Service and the Federal Government in the control of White Pine Blister in accordance with the Revised Statutes Chapter 36, Section 69.
- Art. 31. To see if the town will vote to raise and appropriate fifty dollars (\$50.00) for Public Nursing in Palmyra. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local services.
- Art. 32. To see if the town will vote to raise and appropriate a sum of money to paint and repair the New School Building, to be expended by the Palmyra School District Committee.
- Art. 33. To see what sum of money the town will vote to raise and appropriate for carrying on a Dutch Elm Disease Prevention Program, as recommended by the Maine Forest Service for the purpose of protecting Elm Shade Trees.
- Art. 34. To act on anything, not pertaining to the raising of money, that may legally come before any town meeting, or act on anything relating thereto.

The Selectmen hereby give notice that they will be in session at the Town Hall, March 14, 1959, at nine o'clock in the forenoon for the purpose of revising and correcting the list of voters.

Hereof fail not to make due return of said Warrant with your doings thereon, on or before the day of said meeting.

Given under our hands at said Palmyra, this 21st day of February A. D. 1959.

LEWIS J. PRAY

DONALD M. RICE

ELWOOD G. BRIDGE

A True Copy, Attest:

MAURICE S. WILDER, Constable.

Selectmen's Report

APPROPRIATIONS

Town Charges	\$ 4,875 00
Support of Poor	1,500 00
Aid to Dependent Children	700 00
Roads and Bridges	3,500 00
Winter Roads	2,000 00
Outstanding Notes and Interest	1,800 00
State Aid Road	1,066 00
Support of Common Schools	13,500 00
High School Tuition	9,600 00
School Repairs and Insurance	400 00
Street Lights	144 00
Soil Conservation	10 00
Repair on New School Building	300 00
Public Health Nurse	50 00
	<hr/>
	\$ 30,445 00
State Tax	5,655 00
County Tax	1,112 28
Overlay	361 40
	<hr/>
	46,573 68
Less State Tax	5,655 00
	<hr/>
	\$ 40,918 68

VALUATION OF TOWN

Real Estate, Resident	\$289,510 00
Real Estate, Non-resident	76,870 00
Personal Estate, Resident	79,660 00
Personal Estate, Non-resident	11,820 00
Total Valuation	<hr/>
	\$457,860 00
Property Exempt by law \$17,310 00	
We assessed \$88.00 per thousand on	
\$457,860 00	\$ 40,291 68
We assessed \$3.00 on 209 Polls	627 00
Supplementary Tax	1,251 12
	<hr/>
Total amount committed to	
Maurice S. Wilder, Collector	\$ 42,169 80

TOWN CHARGES

Appropriation	\$ 4,875 00
Rec'd from Sesquicentennial Books	6 00
Eastern States	5 70
State (Porcupine Bounty)	14 00
State (Porcupine Bounty)	11 00
State (Bank Stock)	93 36
State (Porcupine Bounty)	12 00
State (Tel. & R. R. Tax)	5 40
State (Porcupine Bounty)	11 00
Sale of Butler property	50 00
Settlement of Old Taxes	11 82
Mrs. Charles Allen Trust Fund	200 00
State (Porcupine Bounty)	13 00
Maurice Wilder	15 90
	<hr/> \$ 5,324 18

Ell Hill Service Station	\$ 1 05
Mark's Printing House	8 43
Central Maine Power Co.	2 00
Kurt's General Store	1 77
Guy Morse	10 00
Central Maine Power Co.	2 00
First National Bank	12 53
Hartland & St. Albans Tel. Co.	3 15
Ballot Clerks	28 00
Friend & Friend Oil Co.	13 68
Town of Pittsfield (Fire L. Bowley)	50 00
Bernice P. Cushman (Listing Transfers)	4 00
Pittsfield Advertiser	293 10
Marks Printing House	62 60
James Smith (Wood)	12 00
Ernest Kurt	3 68
Ernest Kurt	3 05
D. E. Knowles Inc. (Repair Lawn Mower)	6 00
Central Maine Power Co.	2 00
Hartland Vol. Fire Dept. (Spooner & Taylor Fires)	70 00
Friend & Friend Oil Co.	6 93
W. H. Moore & Son	1 77
Winnifred H. Allen	20 50
Central Maine Power Co.	2 00
Pittsfield Advertiser	17 03
Brown & White Paper Co.	22 50
Hartland Vol. Fire Dept. (Lucile Tozier Fire)	50 00

The First National Bank	\$ 3 45
D. W. Springer & Sons	30 00
Eastern Maine Grain Co.	1 40
W. H. Allen	54 00
Carl Wilder	68 00
D. E. Knowles Inc.	1 50
R. C. Whitney & Sons	8 26
Bernice P. Cushman (Listing Transfers)	4 50
Central Maine Power Co.	2 00
Skowhegan Savings Bank	200 00
Friend & Friend Oil Co.	248 96
Hartland Vol. Fire Dept. (Jason Lovely Fire)	20 00
Town of Newport (Raymond Spooner Fire)	50 00
First National Bank	4 65
Hartland & St. Albans Tel. Co.	10 30
Turney Taylor	30 00
Hartland Vol. Fire Dept.	85 00
Hartland & St. Albans Tel. Co.	9 45
Central Maine Power Co.	2 00
A. P. Howes	53 00
Central Maine Power Co.	2 00
Gilman Inc.	2 20
Ell Hill Service Station	1 23
Town of Newport	150 00
First National Bank	2 46
Hartland & St. Albans Tel. Co.	15 20
Ernest Kurt	4 82
First National Bank	96
Bernice P. Cushman	5 00
Friend & Friend Oil Co.	4 38
Payroll (Ballot Clerks)	28 00
Treasurer of State	258 53
Hartland & St. Albans Tel. Co.	7 10
Central Maine Power Co.	2 00
Ernest Kurt	4 00
Ernest Kurt	62
Central Maine Power Co.	2 00
First National Bank	4 62
First National Bank	1 74
First National Bank	3 09
Hartland & St. Albans Tel. Co.	4 30
Carl Wilder	43 50
W. H. Allen	36 50
Ernest Kurt	9 25
Central Maine Power Co.	2 00

First National Bank	\$	2 04	
Elwood Bridge		176 00	
Maurice Wilder		186 23	
W. F. Jude		150 00	
L. G. Smith (Health Officer)		35 00	
Doris Bridge		20 00	
Ernest Kurt		6 56	
Donald M. Rice (Selectman pay & travel Expense)		275 00	
Elwood Bridge (Selectman pay & travel Expense)		300 00	
Lewis J. Pray (Selectman pay, travel & Telephone)		600 00	
A. P. Howes		242 50	
Rae's Hardware		4 25	
Payroll (Primary Election)		28 00	
Ernest Kurt		8 17	
The First National Bank		2 22	
Hartland Vol. Fire Dept. (Knowlton Fire)		35 00	
Carl Wilder		31 00	
Hartland & St. Albans Tel. Co.		26 95	
Ernest Kurt		3 19	
Central Maine Power Co.		2 00	
Perry Furbush		35 00	
Ernest Kurt		4 49	
Central Maine Power Co.		2 00	
Maurice S. Wilder (Discounts & Abatements)		157 72	
Maurice S. Wilder (Coll. Commission)		774 85	
A. P. Howes (Porcupine Bounty)		4 50	
		<hr/>	
		\$	5,047 19
Less \$117 70 transferred to Cemeteries			4,929 49
			<hr/>
Unexpended		\$	394 69

ROADS AND BRIDGES

Appropriation	\$ 3,500 00
Aubrey Whittemore (man & truck)	\$ 44 85
Aubrey Whittemore (shovel)	26 00
Clair Lewis (man & truck)	44 85
O. F. Millett (foreman)	11 00
Clarence Davis (gravel)	40 80
Douglas Tibbetts (tractor)	9 00
Clair Lewis (truck)	44 85
Clarence Killam (truck)	44 85
Clarence Killam (truck)	44 85
Clarence Killam (shovel)	32 00
Clarence Killam (truck)	110 40
Clarence Killam (shovel)	44 00
Clair Lewis (truck)	48 30
O. F. Millett (foreman)	14 00
Clarence Killam (truck)	49 05
Clair Lewis (truck)	31 05
Clarence Davis (gravel)	7 20
Theron Melvin (hand)	16 00
O. F. Millett (foreman)	9 00
Theron Melvin (hand)	61 25
Town of Palmyra (grader)	248 00
O. F. Millett (foreman)	15 00
Clarence Killam (truck)	37 95
Clarence Killam (shovel)	11 00
Clarence Davis (gravel)	4 40
New England Metal Culvert Co.	67 74
Gilman Inc.	18 62
Carroll Chambers (bridge plank)	72 88
Aubrey Whittemore	86 10
Clarence Davis (gravel)	9 30
Carl Wilder	13 00
New England Metal Culvert Co.	2 40
Boardman Lumber Co. (plank for bridge)	43 80
Turney Taylor (dozer)	4 50
Theron Melvin (hand)	43 75
Winnie Allen (hand)	6 00
Herbert Davis (hand)	9 00
Harry Clark (hand)	14 00
Harry Clark (lumber)	11 40
Theron Melvin (hand)	31 25
Town of Palmyra (grader)	61 75
Winnie Allen (hand)	19 00
Terry Perkins (truck)	3 00
Town of Palmyra (truck)	30 00

Town of Palmyra (grader)	\$ 184 55
Theron Melvin (hand)	86 25
Maurice Wilder (truck)	9 00
George Fletcher (hand)	6 00
Harry Clark (tractor)	3 00
Theron Melvin (hand)	18 75
Theron Melvin (hand)	10 00
Theron Melvin (hand)	70 00
Winnie Allen (hand)	8 50
Town of Palmyra (grader)	182 88
Frank Turner (lumber)	27 50
L. J. Pray (tractor and man)	15 00
Frank Turner (hand)	8 50
Leon Henderson (foreman)	25 44
William Packard (labor)	12 60
Rodney Thibedeau (labor)	18 60
Lionel Bangs (labor)	18 60
Vern Stedman (truck)	35 65
Dana Martin (man and truck)	18 60
Lowell Knowles (loader)	116 25
Lowell Knowles (truck)	40 30
Clarence Killam (truck)	32 20
Clarence Killam (truck)	35 65
Omar Bangs (man and truck)	18 60
David Killam (man and truck)	16 80
Clair Lewis (truck)	54 25
Willis Brooks (truck)	54 25
Foster Stackpole (truck)	26 25
C. L. Davis (gravel)	70 00
Leon Henderson (labor)	7 95
William Packard (labor)	6 00
Dana Martin (labor)	6 00
Rodney Thibedeau (labor)	6 00
Theron Melvin (hand)	60 00
Town of Palmyra (grader)	258 00
William Packard (cutting bushes)	32 40
Dana Martin (cutting bushes)	32 40
Rodney Thibedeau (cutting bushes)	32 40
Theron Melvin (hand)	115 01
Clarence Killam (truck)	22 25
Clarence Killam (truck and loading)	36 33
Clarence Davis (gravel)	7 60
O. F. Millett (foreman)	12 00
Town of Palmyra (grader)	389 50
	<hr/> \$ 4,056 55
Overdrawn	<hr/> \$ 556 55

SNOW REMOVAL AND SANDING

Appropriation	\$ 2,000 00
Rec'd from Harold Reed ('58 and '59)	20 00
Received from State	2,897 70
	<hr/> \$ 4,917 70
Treasurer of State	414 00
Clarence Killam (bulldozer)	17 50
Treasurer of State	19 26
Hartland Tanning Co. (salt)	403 33
W. H. Shurtleff Co. (salt)	50 00
Treasurer of State	28 61
Town Grader	118 75 -
Town Truck	387 05 -
Theron Melvin (hand)	61 25
Town Truck	184 45 -
George Fletcher (hand)	48 00
Aubrey Whitemore (shovel)	3 00
Clarence Davis (gravel)	2 40
Walter Baker (hand)	28 50
Vaughn Fields (hand)	102 50
George Fletcher (hand)	83 50
Henry Welch (hand)	23 00
Harry Clark (hand)	23 50
Bernard Williams, Jr. (hand)	10 00
Edward Lovely (hand)	8 00
Earl Leavitt (hand)	4 00
Ed. Gower (hand)	4 50
Walter Baker (hand)	60 00
Stanley Pinkham (hand)	10 00
Harry Kaherl (hand)	5 50
Clair Lewis (man and truck)	42 02
Theron Melvin (hand)	156 25
Carl Wilder (hand)	37 00
Roger Wilder (hand)	2 00
Maurice Wilder (man and truck)	7 00
George Millett (tractor)	50 00
Henry Welch (hand)	81 00
George Fletcher (hand)	176 50
Vaughn Fields (hand)	234 00
Theron Melvin (hand)	291 87
Earl Leavitt (hand)	6 00
Town Truck	285 20 -
Grader (town)	475 00
Town Tractor	300 00 -
George Millett (hand)	9 00

Town Truck	\$ 279 00 -
Harry Clark (hand)	10 00
Paul Hart (2 cases of oil)	15 00
George Fletcher (hand)	74 00
George Fletcher (loading sand)	9 00
Harry Clark (hand)	6 00
Harry Kaherl (hand)	20 00
Joe Millett (hand)	6 00
Theron Melvin (hand)	87 50
Town Grader	61 75
Town Truck	136 40
Town Truck	110 05
Martin Bros. (putting out sand)	425 00
Theron Melvin (hand)	71 25
Clarence Killam (loading gravel)	3 00
George Fletcher (hand)	63 00
Harry Clark (hand)	55 50
Harry Randlett (wire)	83
Town Truck	155 00
Theron Melvin (hand)	63 75
Theron Melvin (hand)	3 00
Terrance Perkins (hand)	3 00
Town Truck	9 00
Irvin Wilder (hand)	8 00
Carl Wilder (hand)	8 00
Selden Lanpher (hand)	22 25
Errol Lanpher (hand)	4 00
Merle Lanpher (hand)	13 00
Nathlie Rines (telephone calls)	1 00
Theron Melvin (hand)	23 50
Terrance Perkins (hand)	24 50
Henry Welch (hand)	37 00
Maurice Wilder (hand)	25 50
George Fletcher (hand)	13 50
Town Truck	75 00
Town Truck	90 00
O. F. Millett (foreman)	11 00
Terrance Perkins (hand)	77 50
Henry Welch (hand)	54 00
Oscar Merchant (tractor)	3 75
George Fletcher (hand)	82 50
Maurice Wilder (hand)	39 50
Theron Melvin (hand)	86 00
Selden Lanpher (hand)	35 00
Merle Lanpher (hand)	100 00
O. F. Millett (hand)	40 00

Town Tractor	\$ 300 00
Town Truck	223 20
Town Truck	217 00
Aubrey Whittemore (snow plow)	52 00
Aubrey Whittemore (grader)	27 00
Ralph Dyer (foreman)	26 00
Lionel Bangs (hand)	2 00
Walter Baker (hand)	14 50
George Fletcher (hand)	24 50
Henry Welch (hand)	2 00
Omar Bangs (hand)	33 00
Merle Lanpher (hand)	16 00
Selden Lanpher (hand)	16 00
Paul Hughes (tractor)	25 00
Herbert Wark (hand)	3 00
Kenneth Rowe (hand)	2 00
Oscar Dyer (hand)	7 00
Delbert Cool (sanding)	11 90
Town Truck	37 20
Town Truck	46 50
Merle Lanpher (hand)	3 00
Selden Lanpher (hand)	3 00
Ralph Dyer (foreman)	36 00
George Fletcher (hand)	31 00
Henry Welch (hand)	31 00
Edson Buker (hand)	15 00
Donald Rice (hand)	11 50
Omar Bangs (hand)	42 00
Vaughn Fields (hand)	12 00
Errol Lanpher (hand)	3 00
Lionel Bangs (hand)	2 00
Kenneth Rowe (hand)	12 00
Maurice Wilder (hand)	8 00
Walter Baker (hand)	3 50
Clarence Killam (dozer)	12 50
Aubrey Whittemore (snow plow)	60 00
Victor Springer (snow plow)	75 00
Carl Palmer (hand)	9 00
Town Truck	77 50
Town Truck	108 50
Town Tractor	25 00
Ralph Dyer (foreman)	52 00
Jason Lovely (hand)	2 50
Terrance Perkins (hand)	41 00
Omar Bangs (hand)	70 00
Edson Buker (hand)	40 00

Pearle Neal (hand)	\$	5 00	
George Fletcher (hand)		110 00	
Vaughn Fields (hand)		71 00	
Henry Welch (hand)		91 00	
Paul Hughes (hand)		45 00	
Carl Palmer (hand)		10 00	
Merle Lanpher (hand)		65 00	
Selden Lanpher (hand)		65 00	
Norman Kennedy (hand)		10 00	
Oscar Dyer (hand)		56 00	
Donald Rice (tractor)		6 00	
Clair Lewis (truck)		10 58	
Clarence Killam (dozer)		25 00	
Town Tractor		255 00	
Town Truck		235 60	
Town Truck		229 40	
Expended		<u> </u>	\$ 10,006 35
			<u> </u>
Overdrawn			\$ 5,088 65

TOWN ROAD IMPROVEMENT FUND

Amount expended	\$	4,925 23	
		<u> </u>	\$ 4,925 23
Received from State	\$	4,923 85	
		<u> </u>	\$ 4,923 85
			<u> </u>
Overdrawn			\$ 1 38

STATE AID ROAD CONSTRUCTION

Appropriation	\$	1,066 00	
Received from State		2,132 00	
Unexpended Balance 1957		1,489 61	
		<u> </u>	\$ 4,687 61
Paid State for Tarring	\$	1,446 21	
Transferred to outstanding notes and Interest		3,198 00	
		<u> </u>	\$ 4,634 21
			<u> </u>
Unexpended Balance			\$ 43 40

TOWN EQUIPMENT

Amount expended	\$ 6,554 09	
Credits	5,841 87	
	<u> </u>	\$ 712.22

OUTSTANDING NOTES AND INTEREST

Appropriation	\$ 1,800 00	
Journal Entry from State Aid	3,198 00	
Transferred from Surplus	4,156 74	
	<u> </u>	\$ 9,154.74

Paid:

School Bond	\$ 1,000 00	
School Note	1,000 00	
Bridge Note	2,000 00	
State Aid Note	3,198 00	
Interest	1,956 74	
	<u> </u>	\$ 9,154.74

TEMPORARY LOANS

Received from First National Bank of Pittsfield, Maine	\$ 10,000 00
Paid First National Bank of Pittsfield, Maine	\$ 10,000 00

NOTES PAYABLE AT CLOSE OF BOOKS

School District Bonds	\$ 25,000 00	
School District Notes	6,000 00	
State Aid Anticipation Notes	3,198 00	
Grader Notes	19,500 00	
Indian Stream Bridge Notes	3,900 00	
	<u> </u>	\$ 57,598 00

PUBLIC HEALTH NURSE

Appropriation	\$ 50 00	
	<u> </u>	\$ 50 00
Paid Dept. of Health and Welfare	\$ 50 00	
	<u> </u>	\$ 50 00

SOIL CONSERVATION DISTRICT

Appropriation	\$ 10 00	
	<hr/>	\$ 10 00
Paid Somerset County Soil Conservation District	\$ 10 00	
	<hr/>	\$ 10 00

SOLDIERS MEMORIAL FUND

Balance on Hand	\$ 332 64	
	<hr/>	\$ 332 64

CIVIL DEFENSE AND PUBLIC SAFETY

Balance on Hand	\$ 200 00	
	<hr/>	\$ 200 00

STREET LIGHTS

Appropriation	\$ 144 00	
Expended	108 00	
Unexpended	<hr/>	\$ 36 00

TOWN POOR

Appropriation	\$ 1,500 00	
Received from State Case No. 2	95 00	
Received from Case No. 1	28 00	
	<hr/>	\$ 1,623 00

Expended:

Case No. 1	\$ 28 00	
Case No. 2	285 81	
Case No. 3	86 78	
Case No. 4	484 24	
Case No. 5	73 29	
Case No. 6	94 90	
Case No. 7	97 18	
Case No. 8	170 00	
	<hr/>	\$ 1,320 20
Unexpended Balance		\$ 302 80

POOR OF OTHER TOWNS

Case No. 1

Expended	\$ 113 20	
	<hr/>	\$ 113 20
Received from Dover-Foxcroft	\$ 113 20	
	<hr/>	\$ 113 20

Case No. 2

Due from Pittsfield Feb. 1958	\$ 15 00	
Expended	44 14	
	<hr/>	\$ 59 14
Received from Pittsfield	\$ 59 14	
	<hr/>	\$ 59 14

Case No. 3

Due from Manchester Feb. '58	\$ 14 44	
Expended	240 41	
	<hr/>	\$ 254 85
Received from Manchester	\$ 254 85	
	<hr/>	\$ 254 85

Case No. 4

Due from Burnham	\$ 357 00	
Expended	160 00	
	<hr/>	\$ 517 00
Due from Burnham	\$ 517 00	
	<hr/>	\$ 517 00

Case No. 5

Expended	\$ 63 58	
	<hr/>	\$ 63 58
Received from Hartland	\$ 63 58	
	<hr/>	\$ 63 58

Case No. 6

Expended	\$ 322 50	
	<hr/>	\$ 322 50
Due from Hermon	\$ 322 50	
	<hr/>	\$ 322 50

Case No. 7

Expended	\$ 25 03	
	<u> </u>	\$ 25 03
Received from Newburg	\$ 25 03	
	<u> </u>	\$ 25 03

Case No. 8

Expended	\$ 50 27	
	<u> </u>	\$ 50 27
Received from Pittsfield	\$ 50 27	
	<u> </u>	\$ 50 27

STATE POOR

Due from State Feb. 12, 1958	\$ 286 01	
Expended	2,144 52	
	<u> </u>	\$ 2,430 53
Received from State		1,993 56
		<u> </u>
Due from State		\$ 436 97

AID TO DEPENDENT CHILDREN

Appropriation	\$ 700 00	
	<u> </u>	\$ 700 00
Expended	\$ 637 20	
	<u> </u>	\$ 637 20
		<u> </u>
Unexpended		\$ 62 80

ABATEMENTS

John Bubar (over 70)	\$ 3 00	
Earl L. Carr (error)	2 64	
Stanley Dyer (disability)	30 28	
Chester Morse (under 21)	3 00	
Kenneth Niles (error)	17 60	
	<u> </u>	\$ 56 52

LIABILITIES AND ASSETS

LIABILITIES

Ministerial and School Fund	\$ 1,163 33
Soldiers' Memorial Fund	332 46
Civil Defense and Public Safety	200 00
Common School Balance	4,653 69
High School Tuition	5,101 91
School Repairs	41 36
Withholding Tax	268 20
Cemetery Trust Funds	4,875 00
School District Bonds	25,000 00
School District Notes	6,000 00
Bridge Construction Notes	3,900 00
State Aid Anticipation	3,198 00
Grader Notes	19,500 00
	<hr/> \$ 74,233 95

ASSETS

Cash on Hand	\$ 14,914 64
Cemetery Trust Funds	4,875 00
Due from State Poor A/C	436 97
Due from Poor of Other Towns	839 50
Due from State, S. A. Construction	2,132 00
Due from Collector 1958 taxes	4,280 98
Due from Collector 1957 taxes	299 20
Due from Collector 1956 taxes	52 30
Due from Collector 1955 taxes	145 00
Due from Collector 1954 taxes	11 30
Due from Collector 1953 taxes	87 40
Town Equipment	22,000 00
	<hr/> \$ 50,074 29

Net Town Debt	<hr/> \$ 24,159 66
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BUDGET COMMITTEE MEETING

February 18, 1959

Members present—

Lauriston Smith, Joseph Millett, John King, Edgar Smart, James Smith, Clair Lewis, Clarence Fletcher, Ivan Whitman and Liston Goodrich.

School Committee—

John King and Gilbert Dyer.

Selectmen—

Lewis J. Pray, Donald M. Rice, Elwood G. Bridge.

Budget Committee voted to recommend that the Road Commissioner be appointed by the Selectmen.

Town Charges	\$ 5,000 00
Support of Poor	1,500 00
Aid to Dependent Children	700 00
Roads and Bridges	3,500 00
Winter Roads	2,000 00
Outstanding Notes and Interest	5,200 00
Common Schools	10,000 00
High School Tuition	11,000 00
Repairs and Insurance	600 00
State Aid Construction	1,066 00
Public Nurse	50 00
Soil Conservation	25 00
For painting and repairing new School Building	500 00
Chamberlain Road—recommended taking \$400.00 from Roads and Bridges.	

Budget Committee recommended that the Selectmen look into the advisability of insuring the Town House.

Recommended raising money to paint interior of Town House.

LEWIS J. PRAY

DONALD M. RICE

ELWOOD G. BRIDGE

Selectmen

TREASURER'S REPORT

Cash on hand February 19, 1958	\$ 16,160 65
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Received—

Cemetery Account—Interest	
U. S. Savings Bonds	\$ 87 50
Alene Allen—Perpetual care	200 00
Skowhegan Savings Bank	30 20
	317 70

Education

State Treasurer—School Fund	\$ 24,920 00
State Treasurer—Handicapped Children	145 43
F. E. Compton Co.—Refund	5 00
Withholding Tax	1,626 00
School & Ministerial Fund—Int.	69 80
	26,766 23

Health and Welfare

State Treasurer	\$ 2,081 06
Town of Manchester	254 85
Town of Pittsfield	109 41
Town of Hartland	63 58
Town of Dover-Foxcroft	114 20
Town of Newburg	25 03
Refund	28 00
Wright—Refund	7 50
	2,683 63

Highways

State Treasurer—Snow Removal	\$ 2,897 70
State Treasurer—Road Improvement Fund	4,923 85
State Treasurer—State Aid	2,132 00
State Treasurer—State Aid	17 64
Harold Reed—Plowing Driveway—1958-1959	20 00
Town Equipment	5,824 23
	15,815 42

Miscellaneous

First National Bank of Pittsfield—		
Loan, Grader	\$ 19,500 00	
First National Bank of Pittsfield—		
Loan, Temporary	10,000 00	
First National Bank of Pittsfield—		
Loan, Bridge	3,900 00	
State Treasurer—Porcupine Bounty	61 00	
George Millett—Sale of Land	50 00	
Sale of Books—Sesquicentennial	6 00	
Eastern States Farmers'		
Exchange—Refund	5 70	
Town Charge Account	21 82	
	<hr/>	33,544 52
		<hr/>
		\$ 95,288 15

Taxes

Bank Stock	\$ 93 36	
Elwood Bridge—Excise	4,703 31	
Railroad and Telephone	5 40	
Maurice Wilder—collector 1953	9 20	
Maurice Wilder—collector 1954	20 34	
Maurice Wilder—collector 1955	17 64	
Maurice Wilder—collector 1956	12 70	
Maurice Wilder—collector 1957	4,044 72	
Maurice Wilder—collector 1958	37,731 10	
Maurice Wilder—collector—		
Discounts and Abatements	157 72	
	<hr/>	46,735 42
		<hr/>
Total Receipts		142,083 64
Total Warrants		127,169 00
		<hr/>
Cash on hand February 20, 1959		\$ 14,914 64

Respectfully submitted,

ALLISON P. HOWES, Treasurer

SKOWHEGAN SAVINGS BANK

Skowhegan, Maine

February 10, 1959

Mr. A. P. Howes, Treasurer,
Palmyra, Maine

Dear Mr. Howes:

This will certify that as of February 10, 1959, the Time Deposit in account of the Skowhegan Savings Bank, and the investments held by the Skowhegan Savings Bank in safe-keeping for the Town of Palmyra were as follows:

Time Deposit:

Skowhegan Savings Bank, A/C No. 45389	\$ 1,395 63
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Investments:

U. S. Treasury Bond 2½/64-69 No. 15072B	\$ 500 00
U. S. Treasury Bond 2½/64-69 No. 30626F	1,000 00
U. S. Treasury Bond 2½/64-69 No. 30627H	1,000 00
U. S. Treasury Bond 2½/64-69 No. 30628J	1,000 00

Very truly yours,

HAROLD F. HOLMES, Treasurer

SCHOOL DISTRICT REPORT

Receipts

Cash on hand Feb. 10, 1958	\$	141 50	
April 10, '58 received from Town		520 00	
April 10, '58 received from Town		10 00	
July 31 '58 received from Town		105 58	
Sept. 26, '58 Received from Town		117 08	
Oct. 1, '58 received from Town		1,520 00	
Feb. 12, '59 State Highway Commission		50 00	
Feb. 13, '59 received from Town		1,105 00	
		<hr/>	\$ 3,569 16

Expenditures

April 10, '58 First National Bank of Pittsfield, Interest on Bonds	\$	520 00	
August 1, '58 Newport Trust Company, Interest on Note		105 58	
August 25, '58 Ernest Kurt, Postage, Stamps		4 00	
August 26, '58 Ernest Kurt, Paint and Oil for School House		45 08	
August 26, '58 Earl Dyer, labor		72 00	
October 1, '58 First National Bank of Pittsfield, Bond and Interest		1,020 00	
October 14, '58 First National Bank of Pittsfield, Interest		500 00	
February 13, '59 Newport Trust Co., Note and Interest		1,105 00	
February 13, '59 Check Charge		24	
February 13, '59 Cash on Hand		197 26	
		<hr/>	\$ 3,569 16

NOTES

Outstanding February 13, 1959 to Newport Trust Company	\$	6,000 00
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BONDS

Outstanding February 13, 1959, First National Bank of Pittsfield, 25 Bonds @ \$1,000 00 one a year	\$	25,000 00
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ELWOOD BRIDGE, Chairman

LISTON L. GOODRICH, Treasurer

CLAIR H. LEWIS, Clerk

Report of Superintendent of Schools

Hartland, Maine

February 10, 1959

To the Superintending School Committee and citizens of Palmyra:

It is with pleasure that I submit this report on your school system. I am pleased to report that this is one of the best school years that we have experienced for some time. Much of the credit for a successful year is due to the fine spirit of cooperation between teachers, parents and pupils. We have also been fortunate to have good teaching personnel.

The teachers and their assignments are as follows:

Teachers	Grades	1	2	3	4	5	6	7	8	Total
Jennie Burns		31								31
Edna Estes			32							32
Clara Higgins				15	21					36
Myra Wood					5	29				34
Wayne Libby (Ell Hill)							13	17		30
Rodney Young (Gale)								10	19	29
Total		31	32	15	26	29	13	27	19	192

The present enrollment is the largest enrollment that I have ever seen in the Palmyra schools. This creates a problem for all the people of Palmyra. We will need additional space to house these pupils and we will need additional teachers to instruct them. I believe that the solution to this problem will be found with the formation of a School Administrative District under the so-called Sinclair Act. I hope that the parents and other tax payers of Palmyra will study the School Administrative District Law. I feel that soon, the citizens, at a special town meeting, will have the opportunity to vote for or against Palmyra joining other towns for the improvement of education.

We have attempted to improve the physical examinations given to school children this year. We also plan to offer a T. B. test to children whose parents desire them to have this test. Also, the Division of Dental Health has informed

me that the Fluoride treatment for teeth will be resumed this school year.

The town is being faced with the possibility of being charged \$400.00 plus per pupil for Secondary tuition next year. In some cases I believe this will be above the legal rate; therefore, the townspeople will have to vote to authorize the school committee to pay tuition charges above the legal rate.

Budget

In spite of allowances for increasing teachers salaries and some minor increases in books and supplies, we have been able to budget for a slightly smaller appropriation than last year in the Common School Account. This is due to an anticipated increase in State Funds in December, 1959. Our appropriation request for Secondary tuition is larger than last year, in spite of increased State Funds, due to the anticipated increase in Secondary tuition mentioned previously.

In conclusion, may I express my appreciation for your co-operation and support during the past year and ask for your continued interest in the schools of your community.

Respectfully submitted

HAROLD E. CARSON

Superintendent of Schools

SCHOOL FINANCIAL REPORT

Palmyra 1958—1959

Receipts

Appropriation	\$ 13,500 00
Balance	3,035 83
State Fund	16,726 35
State Fund	23 08
Refund Compton	5 00
Interest on Ministerial School Fund	69 80
Total Receipts	—————\$ 33,360 06

Expenditures

Teachers	\$ 15,837 34	
Conveyance	5,521 48	
Janitors	1,206 87	
Books	1,461 94	
Fuel	1,552 45	
Supplies	1,471 79	
Health Service	75 00	
Elementary Tuition	254 64	
Supervision Account	1,174 86	
School Committee	150 00	
Total Expenditures	<hr/>	\$ 28,706 37
Balance 1959		\$ 4,653 69

School Committee

John King	\$ 50 00	
Gilbert Dyer	50 00	
Nettie Rice	50 00	
Total School Committee	<hr/>	\$ 150 00

ITEMIZED EXPENDITURES

Teachers

Wayne Libby	\$ 1,010 00	
Jennie Burns	2,624 84	
Edna Estes	2,525 00	
Clara Higgins	2,525 00	
Rodney Young	2,525 00	
Mrs. Albert Holt	10 00	
Katherine Cronkite	333 20	
Myra Wood	1,308 30	
Elizabeth Ireland	1,400 00	
Marion Taylor	177 00	
Sadie Randall	754 00	
Harold E. Carson	95 00	
Town of St. Albans	550 00	
Total Teachers	<hr/>	\$ 15,837 34

Conveyance

Howard W. Estes	\$ 3 00	
Charlotte Weirs	475 00	
Patricia Dyer	30 00	

Donald Rice	\$	939 00	
Furbush Insurance Agency		211 56	
George Millett		425 00	
Butler's Service Station		45 95	
Raymond Fields		900 00	
L. & H. Chevrolet		144 12	
Pittsfield Transportation Co.		11 20	
Pittsfield Motor Sales		33 36	
Sears Roebuck Company		198 69	
Field's Garage & Service Station		1,290 11	
Ell Hill Service Station		462 67	
Palmyra General Store		341 82	
Friend & Friend		10 00	
Total Conveyance		<hr/>	\$ 5,521 43

Janitor

Donald Rice	\$	475 00	
Rodney Young		36 00	
Wayne Libby		20 00	
George Millett		525 00	
Elizabeth Ireland		16 00	
Arthur Leavitt		59 50	
Willard Ball		2 84	
Mrs. Arthur Leavitt		30 00	
Gilman Incorporated		2 12	
Mildred Marson		3 00	
W. T. Graham Company		34 41	
Shirley Marson		3 00	
Total Janitor		<hr/>	\$ 1,206 87

Books

The MacMillan Company	\$	64 25	
Scott, Foresman & Company		444 94	
Silver Burdette Company		40 36	
Benefic Press		19 76	
Webster Publishing Co.		94 48	
World Book Company		54 08	
Ginn & Company		360 09	
F. A. Owen Publishing Company		4 75	
J. Weston Walch		27 80	
The Bond Wheelwright Company		6 52	
American Book Company		118 32	
F. E. Compton & Company		128 85	
Myra Wood		9 79	
Clara Higgins		6 82	

Jennie Burns	\$	10 05	
Rodney Young		9 90	
Edna Estes		9 48	
American Education Publications		51 70	
Total Books		<hr/>	\$ 1,461 94

Fuel

Staples Oil Company	\$	1,405 85	
Burgess Industrial Supply Company		133 60	
Modern Water Equipment Company		1 00	
Department of Labor & Industry		12 00	
Total Fuel		<hr/>	\$ 1,552 45

Supplies

American Chemical Co.	\$	33 55	
Kent Agency of Boston		14 73	
Hartland School Department		18 65	
Dakin Sporting Goods Co.		37 71	
Loring, Short & Harmon		12 18	
Treasurer State of Maine		8 72	
Hartland & St. Albans Tel. & Tel. Co.		56 45	
Central Maine Power Company		279 78	
Nettie Rice		7 50	
J. L. Hammett Company		250 56	
Gledhill Brothers		22 24	
Paris Manufacturing Co.		363 30	
The Pittsfield Advertiser		4 70	
Hartland Variety Store		4 29	
Wright's Dry Cleaners		2 75	
Fox & Ginn		6 37	
Rand McNally Company		39 19	
Burgess Industrial Supply		24 75	
Cascade Paper Company		31 10	
Mainco Trading Company		45 60	
Rae's General Hardware		24 52	
Furbush Roberts Printing Co.		12 20	
J. I. Holcomb Manufacturing Co.		111 50	
The Pioneer Manufacturing Co.		6 31	
Grondin's Express		2 90	
Modern Water Equip. Co.		8 65	
Gilman Incorporated		9 53	
Edna Estes		15 38	
W. B. Arnold		16 68	
Total Supplies		<hr/>	\$ 1,471 79

ELEMENTARY TUITION

Treasurer of State	\$ 204 64	
Pittsfield School Department	50 00	
Total Elementary Tuition	<u> </u>	\$ 254 64

Supervision Account

Maine School Board Association	\$ 7 50	
School Committee	150 00	
Town of Hartland	240 00	
Harold E. Carson	927 36	
Total Supervision	<u> </u>	\$ 1,324 86

Secondary Tuition

Receipts

Appropriation	\$ 9,600 00	
Balance	485 89	
Fund	8,316 00	
Total Receipts	<u> </u>	\$ 18,401 89

Expenditures

Hartland Academy	\$ 4,477 75	
Maine Central Institute	5,959 25	
Kents Hill School	156 86	
Newport High School	2,206 27	
Christian Schools	808 50	
American School for Deaf	300 00	
Total Expenditures	<u> </u>	\$ 13,908 63
Balance	<u> </u>	\$ 4,493 26

Repairs and Insurance

Receipts

Appropriation	\$ 400 00	
Balance	8 74	
Total Receipts	<u> </u>	\$ 408 74

Expenditures

Furbush Insurance Agency	\$ 367 38	
Total Expenditures	<u> </u>	\$ 367 38
Balance	<u> </u>	\$ 41 36

Health Service

Dr P. R. Briggs	\$ 75 00	
Total Health Service	<u> </u>	\$ 75 00

Estimated Budget
Palmyra 1959-1960
Elementary Schools

Estimated Balance

Feb. 10, 1959	\$ 4,633 89	
Less Teachers earned salary	2,118 00	
Estimated Net Balance	<u> </u>	\$ 2,515 89
Estimated State Fund 12/59		22,500 00
Estimated Gross Income	<u> </u>	\$ 25,000 00

Estimated Expenditures

Teachers	\$ 18,000 00	
Conveyance & Depreciation	8,000 00	
Janitor & Supplies	1,500 00	
Fuel	1,700 00	
Books	1,600 00	
Supplies	1,800 00	
Supervision	1,700 00	
Health Service	200 00	
Elementary Tuition	300 00	
Total Expenditures	<u> </u>	\$ 35,000 00
		<u> </u> 35,000 00
Requested Appropriation for Common Schools		\$ 10,000 00
		<u> </u>

Secondary Tuition

Gross Balance Feb. 10, 1959	\$ 4,443 26	
Estimated State Fund 12/59	8,800 00	
Total Estimated Income	<u> </u>	\$ 13,243 26

Estimated Expenditures

M. C. I.	30 students @ \$370 00	\$11,100 00
Newport	8 students @ \$360 00	2,880 00
Christian School	6 students @ \$370 00	2,220 00
Hartland Acad.	20 students @ \$400 00	8,000 00
Estimated Expenditures	<u> </u>	\$ 24,200 00
Requested Appropriation for Secondary Tuition		\$ 11,000 00
Repairs & Insurance		
Requested Appropriation		\$ 600 00

STATE OF MAINE
STATE DEPARTMENT OF AUDIT

October 17, 1958

Board of Selectmen
Palmyra,
Maine

Gentlemen:

In accordance with Chapter 90-A, Revised Statutes of 1954, an audit has been conducted of the financial records of the Town of Palmyra for the fiscal year ended February 17, 1958.

The examination was made in accordance with generally accepted auditing standards that pertain to governmental accounting and was conducted by Auditor M. E. Libby of the State Department of Audit.

The audit analysis was on a basis consistent with that of the preceding year, and included such tests of the accounting records and other auditing procedures as were considered necessary in the circumstances.

The financial and statistical sections, incorporated in this report, present the results of the Town's financial operations for the period indicated.

Respectfully submitted,

Michael A. Napolitano
State Auditor

MAN:lf

TOWN OF PALMYRA

FEBRUARY 13, 1957 TO FEBRUARY 17, 1958

* * * *

C O M M E N T S

An audit of the financial records maintained by various officers of the Town of Palmyra has been completed for the fiscal year ended February 17, 1958.

The examination included a review of cash transactions and an analysis of available funds and expenditures. The results are incorporated in the following text, exhibits and schedules.

The fiscal year's operations showed that the net unexpended balances lapsed amounted to \$3,158.10 per the following summary:

Departmental Operations:	
Unexpended Balances	\$4,725 26
Overdrafts	1,567 16
	<hr/>
Net Unexpended Balances	\$3,158 10
	<hr/> <hr/>

The unappropriated balance of excise tax revenue, the overlay and unexpended balances in the town charges and poor accounts were the principal factors contributing to the lapsed balance. Overdrafts were shown for the most part in the equipment and winter roads accounts.

ASSETS

The cash balance of \$16,160.65 was reconciled with a statement furnished by the First National Bank, Pittsfield, Maine.

Other assets were reviewed and unpaid accounts were reconciled with the balances shown on the records.

LIABILITIES

The general fund liabilities amounted to \$29.70 which represented over-remittances by the excise tax collector.

RESERVES AND SURPLUS

The appropriation accounts reflect a net unexpended balance of \$5,572.11 representing various operating account balances and an overdraft that are carried forward to the ensuing year in accordance with legal requirements and/or customary practice.

The unappropriated surplus amounted to \$14,608.81, an increase of \$4,179.08 for the year. This change was occasioned principally by the net unexpended departmental balances lapsed.

DEBT FUND

The debt fund incorporated in the statement of financial condition as a separate fund, reflects an outstanding bridge construction note of \$2,000.00 and a state aid road anticipation note of \$6,396.00, both of which mature in the ensuing two years with interest at 3%.

TRUST FUNDS

The total amount of the trust fund principals was \$5,838.33 and unexpended income amounted to \$11.88 at the year end. With the exception of the ministerial and school fund of \$1,163.33 which is due from the general fund, the trust funds are invested in U. S. Treasury and Savings Bonds and a time deposit in the Skowhegan Savings Bank, Skowhegan, Maine.

DEPARTMENTAL ACCOUNTS

The departmental operating accounts showed an increase of \$6,394.43 in funds raised by taxation, as compared with the previous year. Larger appropriations for education and charities, and a decrease in the debt and interest appropriations were the major factors responsible for the change.

The departmental balances carried forward to the ensuing year decreased \$1,009.30, as compared with the balances at the start of the year. The decrease occurred for the most part in the education account.

GENERAL

The use of a portion of the excise tax revenue for debt retirement and interest and the issuance of notes for state aid road construction were authorized by the townspeople at the annual town meeting.

Recommendations offered in last year's audit report, pertaining to monthly remittances of tax and excise tax collections, are considered worthy of further consideration. In this respect, attention is directed to the requirements of Chapter 399, Section 66, Public Laws of 1955 and Chapter 22, Section 57, Revised Statutes of 1954.

SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recorded cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern.

External verifications were utilized, on a test basis, to determine the correctness of recorded assets and liabilities.

Trust fund transactions were reviewed and investments verified by bank confirmation.

An analysis was made of receipts and deposits as well as expenditures and negotiated checks. Vouchers, payrolls and canceled checks were examined for a selected period.

Excise tax collections were verified with the copies of receipts retained by the collector. Education account balances were reconciled with the report of the Superintendent of Schools. Bond coverage was examined.

Various laws pertaining to the fiscal operations of the municipality were reviewed to determine that related financial transactions had been properly administered.

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary to develop these statements.

In our opinion, subject to the foregoing comments, the accompanying statement of financial condition and supporting information present fairly the financial position of the town at February 17, 1958, and the results of its operations for the year then ended.

EXHIBIT A

TOWN OF PALMYRA

Comparative Statement of Financial Condition

Feb. 17, 1958

Feb. 12, 1957

GENERAL FUND

ASSETS

Cash in Bank		
(Schedule A-1)	\$16,160 65	\$12,837 83
Accounts Receivable		
(Schedule A-2)	688 35	417 24
Taxes Receivable		
(Schedule A-3)	4,694 00	5,182 30
Tax Acquired Property		
(Schedule A-4)	34 65	34 65
 TOTAL	 \$21,577 65	 \$18,472 02

DEBT FUND

ASSETS

Amount Necessary to Retire		
Debt from Future Revenue	\$ 8,396 00	\$ 3,000 00

TRUST FUNDS

ASSETS

Time Deposits (Sched. A-6)	\$ 486 88	\$ 376 24
Investments (Sched. A-6)	4,200 00	4,200 00
Due from General		
Fund (Sched. A-6)	1,163 33	1,265 58
 TOTAL	 \$ 5,850 21	 \$ 5,841 82

EXHIBIT A

TOWN OF PALMYRA

Comparative Statement of Financial Condition

February 17, 1958 February 12, 1957

GENERAL FUND

LIABILITIES, RESERVES AND SURPLUS

Liabilities:

Accounts Payable \$ 29 70

Reserves:

Departmental

Balances Carried

(Exhibit D) \$ 5,572 11 \$ 6,581 41

Withholding Taxes 203 70 195 30

Ministerial and

School Fund 1,163 33 1,163 33

Trust Fund Income 102 25

Total Reserves \$ 6,939 14 \$ 8,042 29

Surplus:

Unappropriated

(Exhibit C) 14,608 81 10,429 73

TOTAL \$21,577 65 \$18,472 02

DEBT FUND

LIABILITIES

Notes Payable

(Schedule A-5) \$ 8,396 00 \$ 3,000 00

TRUST FUNDS

LIABILITIES

Principals (Sched. A-6) \$ 5,838 33 \$ 5,738 33

Unexpended Income

(Schedule A-6) 11 88 103 49

TOTAL \$ 5,850 21 \$ 5,841 82

UNCOLLECTED TAXES

FOR 1958

RESIDENT

Austin, Elwin, Jr.	\$ 5 64
Burton, John	128 84
Bates, Herbert	220.36
Berry, Homer	15 00
Ballard, William H.	3 00
Bard, Joseph	2 64
Clark, Harry H.	198 36
Cole, Charles	
devisees	158 40
Cole, Donald	5 64
Cyr, Ernest A.	
/Emily L.	49 64
Cyr, Ernest A.	13 20
Curtis, Marcus,	
heirs	35 20
Clark, Kathleen J.	39 60
Crocker, James	5 64
Derosier, Camille	10 92
Dickson, Edward	
heirs	88 00*
Goodrich, L. L.	349 72
Hersey, Herbert A.	
/Betty R.	40 84
Holt, Everett Jr.	10 92
Howes, Henry	3 00
Inman, Charles	2 64
Jones, William	53 16
Kaherl, Madeline	19 36
Kennedy, Ivan	25 00
Lanpher, Seldon	193 76
Lanpher, Merle	43 48
Lovely, Jason	5 64
Leavitt, Harry L.	
/Grace L.	71 64
Leavitt, W. E.	118 88
Lovely, Errol	3 00
Merchant, O. R.	214 00
Mitchell, Leonard	
/Alta	5 64
Moore, Stanley M.	
/Marion P.	114 40
Morse, Chester	4 40
Melanson, Martin	5 64
Nichols, Herbert	80 44
Norton, James L.	5 64
Peterson, Herbert	5 64*
Perkins, Terrance	472.56 -
Palmer, Carl	5 64
Randall, Earl	3 00
Randall, Vinal	5 64
Raymond, Willard	
heirs	44 00

Raymond, Leo	\$ 76 04
Raymond, Frank	7 40
Smith, Ashley	100 00
Snowman, Jennie	39 60
Snowman, Donald	2 64
Staples, Linwood	
/Faylene	49 64
Sprague, Forrester	
F.	4 40
Southards, Glendon	3 00
Temple, Royce	89 24*
Tarr, Martha, heirs	26 40*
Vanadestine, Alex	
heirs	22 00*
Wood, Earl	20 64
Whitman	257 32
Whiting, George	7 40
Whiting, Edna	88 00
Wark, Herbert	3 00
White, Almon	23 24

NON-RESIDENT 1958

Bouchard, Joseph	\$ 13 20
Brooks, Marion	7 04
Brown, Ralph	8 80
Bickford, Robert	
/Eunice	4 40
Bernard, Benjamin	26 40
Duplissey, Maggie	
heirs	13 20
Derosier, Irene	176 00-
Grignon, Gertrude	22 00
Heath, Walter	8 80
Hanson, B. P. heirs	4 40
Kulahowski, Wm.	
/Hilda	4 40
McFarland, Frank	92 40
McFarland, Juliette	17 60
Michaud, Harvey	114 40 -
Newport Poultry	
Company	1 76
Nelson, Earl G.	10 56
Oullette, Arthur	13 20
Snowman, Frances	22 00
Spencer, Claremont	4 40
Wentworth, Maitland	
heirs	8 80

1957 RESIDENT

Bates, Herbert	\$ 100 98
Bernard, Benjamin J.	6 06
Kelley, Linwood	10 20
Leavitt, Harry	
/Grace	54 26
Lovely, Errol	6 06
Norton, James	6 06

Whiting, George \$ 43 86

1957 NON-RESIDENT

Duplissey, Maggie
heirs \$ 35 70
Gordon, Harry 38 76
Kulahowski 5 10
Small, Robert 8 16

1956 RESIDENT

Hartsgrove \$ 3 00
Sayles 15 30
Whiting, George 34 00

1955 RESIDENT

Ireland, Darrell \$ 114 66

1955 NON-RESIDENT

Wiles, B. H. \$ 24 50

1954 RESIDENT

Burrill, Frank
heirs \$ 11 30

1953 RESIDENT

Davis, Herbert \$ 11 96
Derosier, Irene 14 72
Leavitt, Harry
/Grace 10 12
Reynolds 36 80

1953 NON-RESIDENT

Bickford, Robert
/Eunice \$ 4 60

* Paid after settlement

